ORDINANCE NO. 1079

AN ORDINANCE AMENDING SECTION 4 OF ORDINANCE NO. 551 OF THE CITY OF LODI, IMPOSING A CITY SALES AND USE TAX; PROVIDINGFORTHE PERFORMANCEBYTHESTATEBOARDOF EQUALIZATION OF ALL FUNCTIONS INCIDENT TO THE ADMINISTRATION, OPERATION AND COLLECTION OF THE SALES AND USE TAX HEREBY IMPOSED; SUSPENDING THE PROVISIONS OF ORDINANCE NO. 551, AND ALL AMENDMENTS THERETO, DURING SUCH TIME AS THIS ORDINANCE IS OPERATIVE; AND PROVIDING PENALTIES FOR VIOLATIONS THEREOF.

The City Council of the City of Lodi does ordain as follows:

Section 1. Section 2(c) of Ordinance No. 551 is hereby repealed and said Section is reenacted to read in full as follows:

"Section 2. PURPOSE.

"(c) To adopt a sales and use tax ordinance which imposes a ninety-five one hundredths of one per cent (95/100%) tax, to and including September 30, 1976 and at the rate of 1% thereafter, and provides a measure thereforethat can be administered and collected by the State Board of Equalization in a manner that adapts itself as fully as practical to, and requires the least possible deviation from, the existing statutory and administrative procedures followed by the State Board of Equalization in administering and collecting the California State Sales and Use Taxes:"

Section 2. Section 4(a) (I) of Ordinance No. 551 is hereby repealed and said Section is reenacted to read in full as follows:

"Section 4. SALES TAX.

"(a) (1) For the privilege of selling tangible personal property at retail a tax is hereby imposed upon all retailers in the City at the rate of ninety-five hundredths of one per cent (95/100%) to and including September 30, 1976 and at the rate of 1% thereafter of the gross receipts of the retailer from the sale of all tangible personal property sold at retail in the City of Lodi on and after the operative date of this ordinance."

<u>Section 3.</u> Section 5(a) of Ordinance No. 551 is hereby repealed and said Section is reenacted to read in full as follows:

"Section 5. USE TAX.

"(a) An excise tax is hereby imposed on the storage, use or other consumption in the City of Lodi of tangible personal property purchased from any retailer on or after the operative date of this ordinance, for storage, use or other consumption in the City at the rate of ninety-five one hundredths of one per cent (95/100%) to and including September 30, 1976 and at the rate of 1% thereafter of the sales price of the property. The sales price shall include delivery charges when such charges are subject to State sales or use tax regardless of the place to which delivery is made."

Section 4. Publication.

This ordinance shall be published one time in the "Lodi News-Sentinel", a daily newspaper of general circulation printed and published in the City of Lodi.

Approved this 23rd day of June 1976

RICHARD L. HUGHES

Mayor

Attest: ALICE M. REIMCHE

City Clerk

State of California County of San Joaquin, ss.

I, Alice M. Reimche, City Clerk of the City of Lodi, do hereby certify that Ordinance No. 1079 was introduced at a regular meeting of the City Council of the City of Lodi held June 16, 1976 and was thereafter passed, adopted and ordered to printiat an adjourned regular meeting of said Council held June 23, 1976 by the following vote:

Ayes:

Councilmen - Ehrhardt, Katnich,

Katsakian, Pinkerton and

Hughes

Noes:

Councilmen - None

Absent:

Councilmen - None

I further certify that Ordinance No. 1079 was approved and signed by the Mayor on the date of its passage and the same has been published pursuant to law.

Olice M. Blenche ALICE M. REIMCHE

City Clerk